

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
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 :
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**FIRST INTERIM FEE APPLICATION OF MMOR CONSULTING INC.
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES FOR TAX SERVICES PROVIDERS
TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM
JULY 1, 2010 THROUGH SEPTEMBER 30, 2010.**

Name of Applicant: MMOR Consulting Inc.

Authorized to Provide Professional Services to: the above-captioned debtors and debtors-in-possession

Date of Retention: October 20, 2010, nunc pro tunc to June 1, 2010

Period for which compensation and reimbursement are sought: July 1, 2010 through September 30, 2010

Amount of compensation sought as actual, reasonable, and necessary: \$146,025.00

Amount of Expense Reimbursement sought as actual, reasonable, and necessary: \$11,719.00

This is a(n): ____ monthly X interim ____ final application

Prior Fee Application Filed:

NONE

COMPENSATION BY PROFESSIONAL
JULY 1, 2010 THROUGH SEPTEMBER 30, 2010

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Morgese	Michael	President	531.0	275	\$146,025.00
		Total	531.0		\$146,025.00

Compensation **\$146,025.00**

Total Hours **531.0**

Rate **\$275.00**

December 13, 2010

COMPENSATION BY PROJECT CATEGORY
JULY 1, 2010 THROUGH SEPTEMBER 30, 2010

Project Category	Total Hours	Total Fees
State & Local Tax Services	531.0	\$146,025.00
Total	531.0	\$146,025.00

EXPENSE SUMMARY
JULY 1, 2010 THROUGH SEPTEMBER 30, 2010

Expense Category	Service Provider (if applicable)	Total Expenses
Transportation	Parking – 101 Hudson Street., JC, NJ \$894.00	\$894.00
Meals	Various \$1,138.00	\$1,138.00
Other	Fees to Morrison & Foerster \$9,687.00	\$9,687.00
Total		\$11,719.00

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**FIRST INTERIM FEE APPLICATION OF MMOR CONSULTING INC.
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES FOR TAX SERVICES PROVIDERS
TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM
JULY 1, 2010 THROUGH SEPTEMBER 30, 2010.**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals [Docket No. 1388] (the “Compensation Order”), MMOR Consulting Inc. (MMOR) hereby files this First Interim Fee Application for the Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Counsel to the Debtors and Debtors-in-Possession for the Period from July 1, 2010 through September 30, 2010 (the “Application”). By this Application, MMOR seeks interim allowance pursuant to the Compensation Order with respect to the sums of \$146,025.00 as compensation and \$11,719.00 for reimbursement of actual and necessary expenses for the total of \$157,744.00 for the period July 1, 2010 through and including September 30, 2010 (the “Compensation Period”). In support of this Application, MMOR respectfully represents as follows:

Background

1. On September 15, 2008 (the "Petition Date"), the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.
2. On April 14, 2010, the Debtors filed a revised joint Chapter 11 plan and disclosure statement [Docket Nos. 8330 and 8332].
3. MMOR was previously performing tax advisory services on behalf of the Debtors as a professional utilized in the ordinary course of business ("Ordinary Course Professional" or "OCP"). MMOR was further retained as a Tax Services Provider by the Court Order dated October 20, 2010, nunc pro tunc to June 1, 2010. The Retention Order authorized MMOR to be compensated on an hourly basis and to be reimbursed for actual and necessary out of pocket expenses.

Compensation Paid and Its Source

4. All services for which compensation is requested by MMOR were performed for or on behalf of the debtors.
5. MMOR has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between MMOR and any other person for services rendered in these cases.

Fee Application

6. The daily time detail for MMOR professionals that provided services during the Compensation Period is attached hereto as Exhibit A. To the best of MMOR's knowledge, this application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee, Bankr. S.D.N.Y. L.R 2016-1, Administrative Order M-151 of the Southern District of New York and Compensation Order.

Actual and Necessary Expenses

7. As set forth in Exhibit A hereto, MMOR incurred \$11,719.00 of reimbursable expenses during the Compensation period. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases and the services rendered by MMOR.

Summary of Services Rendered

8. MMOR Consulting Inc., by and through its professionals, has performed all necessary professional services which are described and narrated in detail hereafter.

Summary of Services by Project

9. The services rendered by MMOR during the Compensation Period include state and local tax audit representation including income, franchise, sales and use taxes. The professionals who rendered the services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in Exhibit A attached hereto.

A. **Tax Services**

Fees \$146,025.00; Total Hours 531.0

This category includes all matters related to the representation of Debtors, during various state and local tax audits in the areas of income, franchise, sales, use, payroll, etc.

Valuation of Services

10. Professionals of MMOR have expended a total of 531.0 hours in connection with this matter during the Compensation Period, as follows:

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Morgese	Michael	President	531.0	275	\$146,025.00
		Total	531.0		\$146,025.00

The daily detailed time records for the work performed by this person is fully set forth in Exhibit A attached hereto. The reasonable value of the services rendered by MMOR to the debtors during the Compensation Period is \$146,025.00.

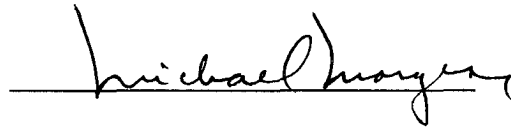
11. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by MMOR is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, MMOR respectfully requests that the Court authorize that for the period July 1, 2010 through September 30, 2010, an interim allowance be made to MMOR pursuant to the terms of the Compensation Order, with respect to the sum of \$146,025.00 as compensation

for necessary professional services rendered, and the sum of \$11,719.00 as reimbursement of actual necessary costs and expenses, for a total of \$157,744.00 and that any portion of such sums that remains unpaid be authorized for payment by the Debtors, and for such other and further relief as this Court may deem justified and proper.

Dated: December 13, 2010

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Michael Morgese", is written over a horizontal line.

Michael Morgese
MMOR Consulting Inc.
750 Third Avenue-9th Floor
New York, NY 10017
Tel. (212) 768-2233

State & Local Tax Provider
For Debtors and Debtors-In-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
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Debtors. : (Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE APPLICATION OF
MMOR CONSULTING INC FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND FOR REIMBURSEMENT OF ESPENSES FOR STATE
AND LOCAL TAX SERVICES PROVIDERS TO THE DEBTORS AND DEBTORS-IN-
POSSESSION FOR THE PERIOD JULY 1, 2010 THROUGH SEPTEMBER 30, 2010.**

I, Michael Morgese, hereby certify that:

1. I am the President of MMOR Consulting Inc. (MMOR) which maintains an office at 750 Third Avenue-9th Floor, New York, New York. I have personal knowledge of the facts set forth herein.
2. I submit this Certification in support of the first interim fee application dated December 13, 2010 (the "Application") of MMOR, seeking entry of an order, pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code") and rule 2016 of the Federal Rule of Bankruptcy Procedure (the "Bankruptcy Rules") granting interim allowance of compensation for services rendered and expenses incurred as state and local tax services providers to the above-captioned debtors and debtors-in-possession (the "Debtors") during

the period from July 1, 2010 through and including September 30, 2010 (the "Interim Period"), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

3. I have read the Application and, to the best of my knowledge, information and belief, formed after reasonable inquiry (a) I have read the Application, (b) to the best of my knowledge, information and belief after reasonable inquiry, the Application complies with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. section 330 (the "Guidelines"), (c) to the best of my knowledge, information and belief and reasonable inquiry, the fees and expenses sought fall within the Guidelines, except as noted otherwise, (d) except to the extent that fees or disbursements are prohibited by the Guideline, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed MMOR and generally accepted by MMOR's clients, (e) in seeking reimbursement of expenses, MMOR does not make a profit on that expenditure, whether it is performed by MMOR in-house or through a third party, (f) MMOR has provided the US Trustee, the Debtors, the Creditors' Committee and the fee committee with Monthly Fee Statements for such fees.
4. There is no agreement or understanding between MMOR and any other person, for sharing of compensation to be received for services rendered or to be rendered in the Chapter 11 Cases.

WHEREFORE, I declare that the above is true and correct to the best of my knowledge.

Dated: December 13, 2010



Michael Morgese

Exhibit A

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
		State & Local Tax Audits			
		Professional Services			
<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
7/1/2010	MM	Review documentation supporting 1992-1993 NY State Income Tax Returns	4.20	275	\$1,155.00
7/1/2010	MM	Review documentation supporting 1994-1995 NY State Income Tax Returns	4.20	275	\$1,155.00
7/2/2010	MM	Review documentation supporting 1996-1997 NY State Income Tax Return	5.20	275	\$1,430.00
7/2/2010	MM	Review documentation supporting 1998-1999 NY State Income Tax Return	4.30	275	\$1,182.50
7/6/2010	MM	Review 1996-2007 NYC Income Tax Return	3.70	275	\$1,017.50
7/6/2010	MM	Review Calif audit issues for 2003-2007	2.30	275	\$632.50
7/6/2010	MM	Review New York State audit issues for 1996-2008	5.30	275	\$1,457.50
7/7/2010	MM	Review NYS assessment 1992-2008	4.70	275	\$1,292.50
7/8/2010	MM	Review audit work papers-Calif audit 2003-2007	3.80	275	\$1,045.00
7/8/2010	MM	Review NYC audit issues for 1996-2008	2.20	275	\$605.00
7/9/2010	MM	Meeting with California auditors for 2003-2004	3.70	275	\$1,017.50
7/9/2010	MM	Meeting with California auditors for 2005-2007	4.30	275	\$1,182.50
7/10/2010	MM	Meeting with California auditors for 2003-2004	5.20	275	\$1,430.00
7/10/2010	MM	Meeting with California auditors for 2005	3.80	275	\$1,045.00
7/12/2010	MM	Review documentation for Calif auditors	2.70	275	\$742.50

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
7/12/2010	MM	Review IRS changes to California	2.10	275	\$577.50
7/12/2010	MM	Review IRS changes to New York State	3.20	275	\$880.00
7/13/2010	MM	Review documentation for Calif auditor	3.20	275	\$880.00
7/13/2010	MM	Review IRS changes to New York State 1996-1997	3.50	275	\$962.50
7/13/2010	MM	Review IRS changes to New York State 1998-1999	3.30	275	\$907.50
7/14/2010	MM	Meeting with NYS officials regarding IRS changes 1996-1997	4.70	275	\$1,292.50
7/14/2010	MM	Meeting with NYS officials regarding IRS changes 1998-1999	3.30	275	\$907.50
7/15/2010	MM	Meeting with NYS officials regarding IRS changes	3.80	275	\$1,045.00
7/15/2010	MM	Review IRS changes to NYC	3.10	275	\$852.50
7/15/2010	MM	Review IRS changes for Minnesota purposes	3.10	275	\$852.50
7/16/2010	MM	Review IRS changes for Calif purposes	2.80	275	\$770.00
7/16/2010	MM	Review audit work papers for NYS	2.70	275	\$742.50
7/16/2010	MM	Review audit work papers for NYC	2.50	275	\$687.50
7/17/2010	MM	Review documentation for NYS assessment 1992-1995	2.30	275	\$632.50
7/17/2010	MM	Review documentation for NYS assessment 1996-1999	4.10	275	\$1,127.50
7/17/2010	MM	Review Calif receipts factor information 2003	3.10	275	\$852.50
7/17/2010	MM	Meeting Calif audit team 2003-2004.	2.50	275	\$687.50
7/20/2010	MM	Meeting Calif audit team 2005-2006.	5.70	275	\$1,567.50

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
7/20/2010	MM	Meeting Calif audit team 2007	4.30	275	\$1,182.50
7/21/2010	MM	Provide documentation to Calif audit team 2003-2007.	3.60	275	\$990.00
7/21/2010	MM	Meeting Calif audit team 2003-2007.	4.30	275	\$1,182.50
7/21/2010	MM	Obtain documentation for Louisiana audit for 1998 for PAMI	3.10	275	\$852.50
7/22/2010	MM	Review documentation for Louisiana audit for 1998 for PAMI	4.80	275	\$1,320.00
7/23/2010	MM	Meeting with Calif auditors 2003-2004 and provide documentation	4.10	275	\$1,127.50
7/23/2010	MM	Meeting with Calif auditors 2005-2007 and provide documentation	4.10	275	\$1,127.50
7/26/2010	MM	Meeting with Calif auditors 2003-2004 and provide documentation	3.60	275	\$990.00
7/26/2010	MM	Meeting with Calif auditors 2005-2007 and provide documentation	4.40	275	\$1,210.00
7/27/2010	MM	Meeting with Calif auditors 2003-2004 and provide documentation	4.80	275	\$1,320.00
7/27/2010	MM	Meeting with Calif auditors 2005 and provide documentation	2.80	275	\$770.00
7/27/2010	MM	Meeting with Calif auditors 2006-2007 and provide documentation	4.40	275	\$1,210.00
7/28/2010	MM	Meeting with Calif auditors 2003-2004	5.80	275	\$1,595.00
7/28/2010	MM	Meeting with Calif auditors 2005-2007	6.20	275	\$1,705.00
7/29/2010	MM	Meeting with Calif auditors 2003-2004	4.80	275	\$1,320.00

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
7/29/2010	MM	Meeting with Calif auditors 2005-2007	4.30	275	\$1,182.50
7/30/2010	MM	Provide documentation to NYS due to audit assessment for 1992-1995	4.10	275	\$1,127.50
7/30/2010	MM	Provide documentation to NYS due to audit assessment for 1996-1999	4.10	275	\$1,127.50
7/31/2010	MM	Provide documentation to NYS due to audit assessment for 2000-2008	3.80	275	\$1,045.00
		Total Service Amount			<u>\$55,000.00</u>
		Reimbursable Expenses			
7/18/2010	MM	Services of Morrison & Foerster LLP related to Calif. Assessment (see invoice attached)			\$6,863.00
7/1/2010	MM	Parking at 101 Hudson Street Jersey City, NJ			\$298.00
7/21/2010	MM	Lunch with State Auditors			\$279.00
7/10/2010	MM	Lunch with client personnel- Linda Klang, Donna Bess, Sumit Mitra			<u>\$231.00</u>
		Total Expenses			<u>\$7,671.00</u>
		Amount Due This Invoice			<u>\$62,671.00</u>

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
State & Local Tax Audits					
Professional Services					
<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
8/2/2010	MM	Review expenses attributable to investments income-NYS 1996-2000	4.80	275	\$1,320.00
8/2/2010	MM	Review expenses attributable to investments income-NYC 1996-2000	4.20	275	\$1,155.00
8/3/2010	MM	Review expenses attributable to investments income-NYS 2001-2007	5.70	275	\$1,567.50
8/4/2010	MM	Review expenses attributable to income from subsidiaries-NYS 1996-2000	4.20	275	\$1,155.00
8/4/2010	MM	Review expenses attributable to income from subsidiaries-NYC 1996-2000	4.10	275	\$1,127.50
8/5/2010	MM	Review expenses attributable to income from subsidiaries-NYC 2001-2007	5.10	275	\$1,402.50
8/6/2010	MM	Review expenses attributable to income from subsidiaries -NYS 2001-2007	3.30	275	\$907.50
8/6/2010	MM	Review expenses attributable to income from subsidiaries-NYC 2001-2007	4.60	275	\$1,265.00

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
8/8/2010	MM	Review expenses attributable to income from subsidiaries-NYC 2001-2007	4.70	275	\$1,292.50
8/10/2010	MM	Review investment tax credit for NYS 1996-2000	4.20	275	\$1,155.00
8/10/2010	MM	Review investment tax credit for NYS 2001-2007	4.10	275	\$1,127.50
8/11/2010	MM	Review gross receipts factor for California- 2003-2007	5.30	275	\$1,457.50
8/12/2010	MM	Review income from foreign subsidiaries (Form 5471) for California 2003-2004	5.70	275	\$1,567.50
8/13/2010	MM	Review income from foreign subsidiaries (Form 5471) for California 2003-2004	4.20	275	\$1,155.00
8/13/2010	MM	Review income from foreign subsidiaries (Form 5471) for California 2005-2007	2.80	275	\$770.00
8/16/2010	MM	Review income from foreign subsidiaries (Form 5471) for California 2003-2004	1.80	275	\$495.00
8/16/2010	MM	Review documentation regarding business income NYS- 1996-2000	3.60	275	\$990.00
8/16/2010	MM	Review documentation regarding NOL's for NYC 1996-2008	3.60	275	\$990.00
8/17/2010	MM	Review documentation regarding NOL's for NYC 1996-2008	3.80	275	\$1,045.00

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
8/17/2010	MM	Review documentation regarding commercial/rent tax-NYC 2001-2008	4.20	275	\$1,155.00
8/18/2010	MM	Review documentation regarding NOL's- NYS 1992-2008	3.90	275	\$1,072.50
8/18/2010	MM	Discussions with client regarding California receipts 2003-2004	2.10	275	\$577.50
8/19/2010	MM	Review documentation regarding California receipts 2003-2004	3.70	275	\$1,017.50
8/19/2010	MM	Research commercial rent tax on lump sum payments-NYC	2.40	275	\$660.00
8/19/2010	MM	Review documentation regarding business income-NYC 1996-2008	2.90	275	\$797.50
8/23/2010	MM	Review invoices, etc regarding NYS sales tax refund 1997-2004	3.70	275	\$1,017.50
8/23/2010	MM	Letter to conferee-Minnesota 2004-2006	4.30	275	\$1,182.50
8/24/2010	MM	Letter to conferee - Minnesota 2004-2006	4.40	275	\$1,210.00
8/24/2010	MM	Meetings with client to discuss NYS-NYC assessments	3.60	275	\$990.00
8/25/2010	MM	Review audit work papers for NYS assessment 2000-2008	3.60	275	\$990.00
8/25/2010	MM	Review audit work papers for NYC assessment 1996-2008	4.40	275	\$1,210.00
8/30/2010	MM	Review federal revenue agent report impact on NYS for 1996-2000	2.60	275	\$715.00

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
8/30/2010	MM	Letter to California Conferee 2003-2004	3.80	275	\$1,045.00
8/30/2010	MM	Review treatment of foreign operating company income for Minnesota purpose	3.60	275	\$990.00
8/31/2010	MM	Review Minnesota tax returns for 2004-2006	3.40	275	\$935.00
8/31/2010	MM	Review work papers regarding Massachusetts audit of PAMI for 2007	2.70	275	\$742.50
8/31/2010	MM	Review work papers	2.90	275	\$797.50
		Total Services Amount			<u>\$39,050.00</u>
		<u>Reimbursable Expenses</u>			
8/9/2010	MM	Services of Morrison & Foerster LLP related to Calif. Assessment (see invoice attached)			\$2,824.00
8/1/2010	MM	Parking at 101 Hudson Street Jersey City, NJ			\$298.00
8/24/2010	MM	Lunch with NYS Officials			\$115.00
8/19/2010	MM	Lunch with NYS Officials			\$165.00
				Total	<u>\$3,402.00</u>
		Amount Due This Invoice			<u>\$42,452.00</u>

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
State & Local Tax Audits					
Professional Services					
<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
9/1/2010	MM	Review documentation of investment income NYS 1992-2008 of LBHI	4.70	275	\$1,292.50
9/1/2010	MM	Review documentation regarding Massachusetts audit of PAMI 2007	3.30	275	\$907.50
9/2/2010	MM	Review documentation regarding PA tax audit of Neuberger Berman LLC 2007	3.30	275	\$907.50
9/2/2010	MM	Review documentation submitted to Minn for 2004-2006	2.60	275	\$715.00
9/2/2010	MM	Review California gross income issue for 2003-2004	2.10	275	\$577.50
9/3/2010	MM	Review California gross income issue for 2005-2007	3.20	275	\$880.00
9/3/2010	MM	Review Minnesota modification to income from Foreign Operating Companies- 2004-2006	4.80	275	\$1,320.00
9/7/2010	MM	Review LBHI's income from Subsidiaries for NYS- 1992-2008	2.80	275	\$770.00
9/7/2010	MM	Review LBI's income from invested capital NYS- 1992-2008	3.10	275	\$852.50
9/7/2010	MM	Meeting with NYS auditor for Neuberger Berman Inc 2007-2008	2.10	275	\$577.50
9/8/2010	MM	Meeting with NYS auditor for Neuberger Berman Inc 2007-2008	4.30	275	\$1,182.50

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
9/8/2010	MM	Review LCPI's income from invested capital- NYC 1992-2008	2.70	275	\$742.50
9/9/2010	MM	Review LCPI's income from invested capital- NYC 1996-2008	3.60	275	\$990.00
9/9/2010	MM	Review California combined return modifications for 2003-2007	2.40	275	\$660.00
9/13/2010	MM	Review New York State modification of interest indirectly attributable to Subsidiaries 1992-2008	4.30	275	\$1,182.50
9/13/2010	MM	Letter to California conferee 2003-2004	2.60	275	\$715.00
9/13/2010	MM	Review Pennsylvania tax computation Neuberger Berman Inc 2007	1.10	275	\$302.50
9/14/2010	MM	Review New York City modification of interest indirectly attributable to Subsidiaries 1996-2008	4.80	275	\$1,320.00
9/14/2010	MM	Review Minnesota apportionment factors for 2004-2006	3.20	275	\$880.00
9/15/2010	MM	Meeting NYS sales tax auditor for Neuberger Berman Inc 2007-2008	4.20	275	\$1,155.00
9/15/2010	MM	Discussions with client NYS and NYC corporate tax assessment issues	3.70	275	\$1,017.50
9/15/2010	MM	Discuss with PA department of revenue tax assessment of Neuberger Berman Inc and related information	2.10	275	\$577.50

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
9/16/2010	MM	Review Payroll data of Lehman Global Services Ltd 2005-2008	2.30	275	\$632.50
9/16/2010	MM	Review Payroll data of Lehman Brothers Asset Management 2005-2008	2.20	275	\$605.00
9/16/2010	MM	Review payroll data of Neuberger Berman LLC 2006-2008	2.10	275	\$577.50
9/16/2010	MM	Review information for NYS sales tax audit of Neuberger Berman Inc	2.40	275	\$660.00
9/17/2010	MM	Review invoices regarding sales tax audit of Neuberger Berman Inc	2.10	275	\$577.50
9/17/2010	MM	Review documentation regarding NYS payroll audit of Neuberger Berman LLC	1.75	275	\$481.25
9/17/2010	MM	Meeting with client to discuss NYS audit assessment for LBHI	2.15	275	\$591.25
9/18/2010	MM	Obtain documentation for California conferee, etc for 2003-2004	3.20	275	\$880.00
9/18/2010	MM	Letter to California conferee, etc for 2003- 2004	4.70	275	\$1,292.50
9/18/2010	MM	Review documentation for California, etc. for 2005-2007	2.10	275	\$577.50
9/20/2010	MM	Meeting with California auditors for 2005	4.40	275	\$1,210.00
9/20/2010	MM	Meeting with California auditors for 2006	4.10	275	\$1,127.50
9/21/2010	MM	Meeting with California auditors for 2007	4.70	275	\$1,292.50

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
9/21/2010	MM	Provide additional documentation to California auditors regarding foreign operations	3.80	275	\$1,045.00
9/22/2010	MM	Provide documentation to California auditors for 2005	3.60	275	\$990.00
9/22/2010	MM	Provide documentation to California auditors for 2006-2007	3.90	275	\$1,072.50
9/23/2010	MM	Meeting with California auditors for 2005-2007	4.20	275	\$1,155.00
9/23/2010	MM	Research California non-business income issue	3.30	275	\$907.50
9/24/2010	MM	Review NYS combined return issues 1992-2008 and related documentation	4.30	275	\$1,182.50
9/24/2010	MM	Review NYC combined return issues 1996-2008 and related documentation	3.70	275	\$1,017.50
9/25/2010	MM	Review information relating to income from Subsidiaries LBHI 1992-2008	4.20	275	\$1,155.00
9/25/2010	MM	Review documentation regarding investment tax credits- NYS	4.30	275	\$1,182.50
9/26/2010	MM	Review documentation regarding Employment Incentive Credit-NYS	3.90	275	\$1,072.50
9/26/2010	MM	Review NYC alternative tax on officers compensation 1996-1997	3.60	275	\$990.00
9/27/2010	MM	Review NYS computation of NOL's - LBHI	4.20	275	\$1,155.00

MMOR Consulting, Inc. 750 Third Ave – 9th Fl. New York, NY 10017					
9/27/2010	MM	Review reporting of federal changes to NYS 1992-1994	3.60	275	\$990.00
9/27/2010	MM	Review federal changes to NYS for 1996-2000	4.20	275	\$1,155.00
9/28/2010	MM	Meeting with NYS sales tax auditor for Neuberger Berman Inc	4.30	275	\$1,182.50
9/28/2010	MM	Review gross receipts for California audit 2003-2007	4.70	275	\$1,292.50
9/29/2010	MM	Review documentation regarding NYS sales tax refund 1997-2004	4.40	275	\$1,210.00
9/29/2010	MM	Review documentation regarding sales tax audit for Neuberger Berman, Inc	3.60	275	\$990.00
9/30/2010	MM	Review documentation for PA audit of Lehman Ali	4.30	275	\$1,182.50
9/30/2010	MM	Review Texas assessment of Financial Freedom Senior Corp	3.70	275	\$1,017.50
		Total Service Amount			<u>\$51,975.00</u>
Reimbursable Expenses					
9/1/2010	Parking 101 Hudson Street Jersey City,				\$298.00
9/28/2010	Lunch with client personnel-Jeff Ciongoli, Linda Klang				\$231.00
9/22/2010	Lunch with California audit team				\$117.00
		Total Expenses			\$646.00
		Amount Due This Invoice			<u>\$52,621.00</u>